

Hornbeck Offshore Services, Inc.
Senior Notes Exchange
February 7, 2019

**Tax Information Provided by Issuer Pursuant to Treasury Regulation § 1.1273-2(f)(9):
Issuer's Determination and Communication of "traded on an established market" Status
and Issue Price of Newly Issued Debt**

On February 7, 2019 (the "**Exchange Date**"), Hornbeck Offshore Services, Inc. ("**Issuer**"), completed an exchange (the "**Exchange**") of \$131,629,000 aggregate principal amount of 5.875% Senior Notes due 2020 (the "**Exchanged Notes**") held by certain holders for \$111,884,650 aggregate principal amount of Second Lien Term Loans due 2025 (the "**New Term Loans**"). Issuer has determined that the Exchange constitutes a "significant modification" of the Exchanged Notes within the meaning of Treasury Regulation § 1.1001-3(e), resulting in a deemed exchange of the Exchanged Notes for New Term Loans for U.S. federal income tax purposes.

Issuer has determined that, as of the Exchange Date, the New Term Loans were "traded on an established market" within the meaning of Treasury Regulation § 1.1273-2(f), and the issue price of the New Term Loans is 90.00% (expressed as a percentage of face amount).

Pursuant to Treasury Regulation § 1.1273-2(f)(9), Issuer's determinations in this statement are binding on a holder of New Term Loans unless such holder explicitly discloses that its determinations are different from Issuer's determinations on a timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Term Loans.

This notice is only intended to fulfill Issuer's notification obligation under Treasury Regulation § 1.1273-2(f)(9) and does not constitute tax advice. Holders are encouraged to consult their own tax advisors regarding their particular consequences relating to the Exchange.